BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF)	
SYRINGA NETWORKS, LLC FOR AN)	CASE NO. SZ9-T-05-2
INVESTMENT TAX CREDIT FOR)	
INSTALLING QUALIFIED BROADBAND)	ORDER NO. 29750
EQUIPMENT)	3122211131 23760
)	

On February 17, 2005, the Commission issued Order No. 29712 confirming that the equipment identified in the Application of Syringa Networks, LLC filed on February 1, 2005, qualified for the Idaho broadband tax credit pursuant to Order No. 28784 and *Idaho Code* § 63-3029I(4). To be eligible for the tax credit, the taxpayer must obtain an Order from the Commission confirming that the installed equipment qualifies for the tax credit.

On March 10, 2005, Syringa filed a second Application identifying additional expenditures for equipment it claimed met the criteria for the broadband tax credit. Syringa requested that the Commission approve the additional expenditures. In this Order, we find that the equipment installed qualifies for the tax credit.

THE APPLICATION

Syringa's second Application primarily contains revised expenditure levels for the same projects that were included in the original Application. These expenditures were for the completion of work started in 2002 and 2003, including the installation of its fiber optic cable network, digital switching equipment, SONET multiplexers, testing equipment, modular routers, and supporting power supply and software. The new Application also includes an additional project that provides redundancy for a section of the network to improve reliability of broadband services.

STAFF REVIEW

Staff reviewed the list of proposed broadband equipment submitted by Syringa and found that it complies with *Idaho Code* § 63-3029I(3)(b) and Procedural Order No. 28784. Staff determined that the expenditures identified by Syringa, a telecommunications provider, were for equipment that is "necessary for the provision of broadband services and an integral part of a broadband network." *Idaho Code* § 63-3029I(3)(b)(i). Therefore, Staff recommended that the Commission issue an Order approving Syringa's second Application.

COMMISSION FINDINGS

Based upon our review of the Application and Staff recommendations, we find that the Application for a qualifying broadband equipment Order should be granted. Syringa has adequately demonstrated that the equipment identified in its second Application is qualifying broadband equipment subject to the tax credit. We further find that Syringa is a telecommunications carrier and, as configured, the installed equipment is an integral part of a broadband network necessary to deliver broadband services to Idaho customers. *Idaho Code* § 63-3029I(3)(b)(i). It is therefore appropriate for the Commission to issue this Order confirming that the equipment identified by Syringa is qualified broadband equipment.

ORDER

IT IS HEREBY ORDERED that Syringa Networks, LLC's second Application for an Order certifying it has installed qualifying broadband equipment is granted.

IT IS FURTHER ORDERED that a copy of this Order and a copy of the Application be served upon the Idaho State Tax Commission.

THIS IS A FINAL ORDER. Any person interested in this Order (or in issues finally decided by this Order) may petition for reconsideration within twenty-one (21) days of the service date of this Order with regard to any matter decided in this Order. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. See *Idaho Code* §§ 61-626, 63-3029I(4).

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this $4^{\prime\prime}$ day of April 2005.

PAUL KJELLANDER, PRESIDENT

MARSHA H. SMITH, COMMISSIONER

DENNIS S. HÁNSEN, COMMISSIONER

ATTEST:

Jean D. Jewell () Commission Secretary

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